

THE INFLUENCE OF TAX SANCTIONS, TAX KNOWLEDGE, AND SERVICE QUALITY ON LAND AND BUILDING TAX REVENUE (CASE STUDY OF UPTD PBB BAPENDA SOUTH BANDUNG REGION)

Sondang Sonia, Dul Muid ¹

Department of Accounting, Faculty of Economics and Business, Diponegoro University
Jl. Prof. Soedharto SH Tembalang, Semarang 50239, Phone: +6282135240978

ABSTRACT

This study aims to determine the effect of tax sanctions and service quality on land and building tax revenue in UPTD PPD Bapenda South Bandung Region. This study used quantitative methods using descriptive and verifiative approaches. The data used is primary data. The population in this study was 72.961 taxpayers in UPTD PPD Bapenda South Bandung Region and the sample used was 100 taxpayers. The sampling technique using probability sampling is simple random sampling. The result showed that tax sanctions, tax knowledge, and service quality in UPTD PPD Bapenda South Bandung Region had a significant effect on land and building tax revenue.

Keywords : Tax Sanctions, Tax Knowledge, Quality of service, and Land and Building Tax Revenue

INTRODUCTION

Land and Building Tax (PBB) is a tax imposed on land and buildings and paid by individuals or entities that own land and buildings. Therefore, the role of tax is very important for the state to fund development and support the welfare of society. The purpose of taxes is to provide funding for national development, aimed at improving the welfare of the community. Self Assessment System is a tax collection system that currently applies in Indonesia and requires taxpayers (WP) to pay all taxes. Tax revenue is a major concern in terms of financing state development. Therefore, various strategies are implemented to increase tax revenue.

Although taxes are seen as a source of funds with great potential to support state finances, the tax collection process still encounters obstacles, including in BAPENDA Bandung City South Region. PBB revenue in BAPENDA Bandung City South Region for the period 2019-2023 can be seen in this table:

Table 1
Target Realization of Land and Building Tax in the South Bandung City Region Assessment Year 2019-2023

| Year | Taxpayer | Target | Realization | Percentage% |
|-------------|-----------------|-----------------|--------------------|--------------------|
| 2019 | 84,725 | 98,785,626,760 | 89,325,706,507 | 90.42 |
| 2020 | 87,091 | 78,135,975,014 | 82,447,308,743 | 105.52 |
| 2021 | 50,530 | 84,790,533,715 | 73,903,329,109 | 88.19 |
| 2022 | 72,233 | 111,575,120,270 | 77,324,824,192 | 70.34 |
| 2023 | 72,961 | 112,003,477,169 | 75,932,279,987 | 69.21 |

Source: UPTD PPD BAPENDA Bandung City South Region

From the table, it can be seen that the amount of PBB revenue in Bandung City in the Southern Region still has not reached the predetermined target. There has been a decline in the target and realization of PBB revenue in Bandung, especially in the Southern Region. According to a report from tribunnews.com, the PBB revenue for the Southern Region of Bandung City in 2021 did not succeed in reaching the set target. One of the

¹ Corresponding author

causes is the impact of the Covid-19 pandemic on the economy, which has resulted in a decline in economic activity. As a result, some taxpayers are reluctant to pay their taxes in order to fulfill their daily needs. The staff of the UPTD PPD BAPENDA Bandung City South Region office also stated that there were still tax arrears submitted by taxpayers, with requests for the elimination of fines, which led to a decrease in the realization of PBB revenue. These factors contributed to the situation.

One of the factors that influence public awareness and compliance in paying taxes is the knowledge of the tax itself. This knowledge is often related to an individual's level of education; when a person's level of education increases, generally people's knowledge about taxes will also increase. In the context of this research, the concept of Tax Knowledge is defined as the level of understanding of taxpayers about the various functions and roles of taxes in the development of the state and society. However, to increase taxpayer awareness and compliance more effectively, not only an understanding of tax functions is required, but also a deep understanding of the rights and obligations attached to their status as taxpayers. This includes knowledge of the types of taxes payable, how taxes are calculated, and procedures for filing and resolving tax disputes. Thus, increasing knowledge in these two aspects can encourage people to be more active and responsible in fulfilling their tax obligations.

To increase tax revenue, sanctions must be taken into account. Tax sanctions serve as a guarantee that the provisions of tax norms are fulfilled or complied with. In other words, tax sanctions function as a preventive effort to ensure that taxpayers do not violate tax regulations (Mardiasmo, 2018). Based on one of the staff at the UPTD PPD BAPENDA South Bandung Region office, the tax sanctions imposed on taxpayers in the region are still relatively light. As there are still many taxpayers who do not pay fines for delays in PBB payments because they have abolished fines.

The last factor that needs to be considered in the process of increasing tax revenue is service, in addition to knowledge and tax sanctions. Perceptions of the quality of government services have a significant impact on the willingness of taxpayers to pay taxes. Increased motivation and compliance of taxpayers can be caused by a sense of satisfaction and enjoyment of the services provided by the government, which in turn can increase tax revenue. To increase tax revenue, UPTD PPD BAPENDA South Bandung Region office staff routinely carry out Integrated Operational Activities (OPDU) for PBB payments for various sub-districts and villages in the South Bandung area. This is done to make it easier for taxpayers to make PBB payments. In this activity, the UPTD PPD BAPENDA South Bandung Region office staff also socializes to taxpayers about PBB payments supported by entertainment and prizes provided to attract the attention of taxpayers in the region. Therefore, one of the steps to increase taxpayer compliance is to provide excellent service to them.

According to research (Diana et al., 2023) there are five indicators to identify service quality, namely:

1. Reliability, is the ability to provide the promised service;
2. Responsiveness, is the desire to help consumers responsively;
3. Assurance includes positive attitudes, abilities, and knowledge;
4. Empathy (Emphaty) is a form of positive attitude and effective communication, as well as understanding of consumer needs.
5. Tangible evidence such as tangible facilities, equipment, employees, and communication facilities, are also included.

The benefits of this study are to identify and analyze the value of the factors that influence the acceptance of Land and Building Tax (PBB) including tax knowledge, tax sanctions, and service quality.

THEORETICAL FRAMEWORK AND HYPOTHESIS FORMULATION

Attribution Theory

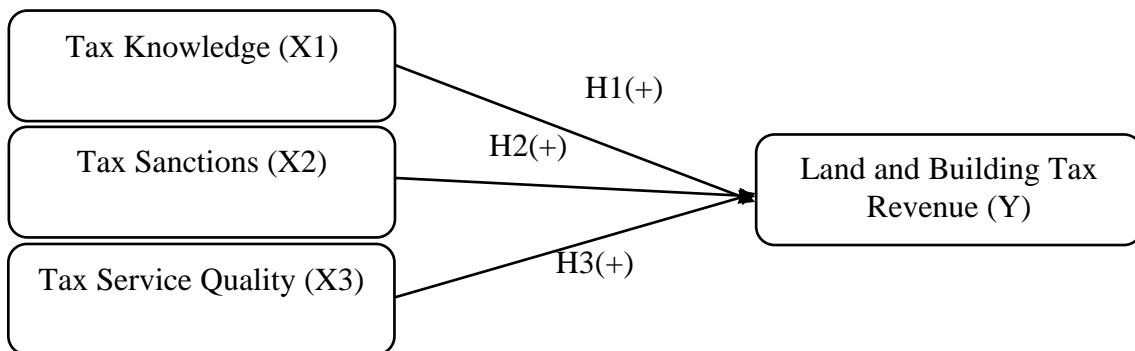
Attribution theory views individuals as psychological amateurs who seek to understand the root causes of events. The main focus of this theory is to identify the factors that drive people to act or that cause certain events. How we react to an event is strongly influenced by how we understand its origin. This understanding can influence our perceptions of others and the world around us, and shape our attitudes and responses to the situations we face on a daily basis.

According to Robbins (in Fikriningrum, 2012), choosing whether a person's behavior is attributed internally or externally depends on three main factors. First, specificity, which indicates that individuals tend to respond to other people's behavior differently depending on the specific situation. When behavior is considered unusual, observers tend to attribute it to external factors. Conversely, if the behavior is considered common, it tends to be attributed to internal factors. Second, consensus, which is the extent to which other people's views are similar in responding to the same behavior in similar situations. High levels of consensus tend to lead to external attribution, while low consensus tends to lead to internal attribution. The last factor is consistency, which is how often the behavior is performed because of the same response. The more stable the behavior is, the more likely it is to be attributed to internal factors.

Theoretical Framework

The following framework illustrates the relationship between the independent variable and the dependent variable.

Image 1 Theoretical Framework



Hypothesis Formulation

The Effect of Tax Knowledge on Land and Building Tax Revenue

Tax knowledge must be owned by the community. (Saputri & Khoiriawati, 2021) suggest that taxation knowledge can be obtained in the following ways: understanding of tax laws, interaction with electronic and print media, or consultation with tax officials. At the same time, (Purnamasari et al., 2018) emphasized that tax knowledge includes understanding basic concepts in tax law. Indonesia imposes various taxes, such as subject, object, rate, calculation, recording, and filing and reporting of taxes.

Overall, good tax knowledge can play an important role in increasing PBB revenue by increasing tax compliance, optimizing available tax benefits, facilitating participation in tax planning, and reducing tax errors and disputes. Therefore, increasing tax knowledge among the public can be an effective strategy in increasing PBB revenue in a region. Based on attribution theory, tax knowledge includes the internal causes of individuals in determining attitudes.

H1: Tax Knowledge affects Land and Building Tax Revenue in the South Bandung Region.

The Effect of Tax Sanctions on Land and Building Tax Revenue

The Indonesian government has implemented the Self Assessment System in tax collection, therefore sanctions in the tax system are very important. The guidelines stipulated in the tax law are set by the government to ensure that tax collection is carried out consistently and in accordance with its intended purpose. Due to the coercive nature of taxes, non-compliance with tax obligations can have a legal impact. The application of tax sanctions is the legal result. The greater the severity of the sanctions, the greater the possibility of taxpayers to comply with their tax

obligations, because sanctions are considered to reduce taxpayer income. Tax sanctions are considered to be a preventive effort to prevent taxpayers from carrying out tax avoidance. As an effort to prevent taxpayers from violating tax norms, tax sanctions are applied (Juwita & Wasif, 2020).

Based on the findings of research conducted (Lestari & Hadi, 2022), tax sanctions have criteria that show that their application has a beneficial impact. The current tax sanctions are considered burdensome for taxpayers and are considered crucial in preventing state losses. In conclusion, PBB revenue is significantly and positively affected by tax sanctions.

H2: Tax Sanctions affect Land and Building Tax Revenue in the South Bandung Region.

The Effect of Service Quality on Land and Building Tax Revenue

Assessment of service quality is determined by the extent to which customer expectations are met by the performance of the service provider. Services that meet or even exceed customer expectations are considered good or even excellent. However, if the service does not meet expectations, its quality depends on the ability of the Directorate General of Taxes to consistently meet customer expectations.

This is the same as the view (Sony, 2016) that service quality includes all service activities carried out by the tax service office to meet the needs of taxpayers and ensure compliance with laws and regulations. The goal is to increase taxpayer satisfaction to increase compliance. In essence, the level of WP compliance has an influence on tax revenue, because the greater the compliance, the more WP will comply with their tax obligations.

This is also the same as the findings of the research carried out (Nafiah & Warno, 2018) showing that taxpayer satisfaction with the services provided is about to encourage compliance with tax obligations so as to increase the quantity of tax revenue. Then based on attribution theory, service quality is an external cause that determines a person's compliance with tax obligations.

H3: Service quality affects land and building tax revenue

RESEARCH METHODOLOGY

Research Variables

Table 2 Research Variables

| Variable | Variable Concept | Indicator |
|--------------------------|---|--|
| Tax Knowledge (X1) | Tax knowledge is defined as everything that taxpayers know and understand related to taxes. Advanced knowledge from formal education has a positive impact on the meaning and impression for taxpayer compliance. (Siwi et al., 2020) | <ol style="list-style-type: none"> 1. Knowledge of the rights and obligations carried out by taxpayers. 2. Knowledge of tax functions. 3. Knowledge of the purpose and use of taxes. 4. Knowledge of delays in paying taxes. 5. Knowledge about taxes from social media. (Yuniar & Saputra, 2022) |
| Tax Sanctions (X2) | Tax sanctions are a deterrent so that taxpayers do not violate tax norms (Juwita & Wasif, 2020). | <ol style="list-style-type: none"> 1. The level of applications of tax sanctions. 2. Delay in reporting and paying taxes must be penalized. 3. Sanctions are used to increase revenue. 4. Further consequences in violating the sanction itself. 5. Understanding of existing sanctions. (Lestari & Hadi, 2022) |
| Tax Service Quality (X3) | Service Quality is a form of consumer assessment of the level of service | <ol style="list-style-type: none"> 1. Realibility of officers in providing service information. 2. Officer response to taxpayer |

| | | |
|-----------------------------------|--|--|
| | received with the level of service expected if the service received or felt is as expected, then the service quality is perceived as good and satisfying (Kotler, 2019). | complaints, criticisms, and suggestions. 3. Friendliness of officer in serving taxpayers. 4. Sercicer that provide information about sanctions and knowledge. Kotler dalam (Tjiptono, 2016:284) |
| Land and Building Tax Revenue (Y) | Land and building tax revenue is the level of achievement of the results of a series of actions to collect land and building taxes (Windarti & Sofyan, 2018). | 1. The role of tax revenue. 2. Efforts to increase tax revenue. 3. Knowledge of land building tax revenue. 4. Benefits of land and building tax revenue. (Kusuma Wati, 2016) |

Population and Sample

The population used in this study were taxpayers at UPTD PPD BAPENDA in the South Bandung area who were registered as many as 72,961 people. The sample in this study was determined using probability sampling technique, namely simple random sampling, obtained a sample of 100 taxpayers.

ANALYSIS METHOD

Multiple linear regression analysis is the data analysis method used in this study. Before running the regression analysis, the steps taken are to conduct validity tests, reliability tests, and classical assumption tests consisting of normality tests, multicollinearity tests, and heteroscedacity tests.

RESEARCH RESULTS AND DISCUSSION

Description of Research Objects

The object of research includes South Bandung PBB taxpayers. Data collection was carried out in May-June 2024. It can be seen that the questionnaires distributed were 100 questionnaires and the questionnaires returned in line with the quantity of questionnaires distributed, namely 100 questionnaires.

Based on the data from the questionnaire results that have been obtained, there is an overview based on several characteristics of the respondents. The purpose of this general description of the respondents is to provide an explanation of their identity and to describe the profile of the respondents who made up the sample of this study.

Table 3 Characteristics of Respondents Based on Gender

| Gender | Amount | Percentage |
|--------|--------|------------|
| Female | 57 | 57% |
| Male | 43 | 43% |
| Amount | 100 | 100% |

Based on table 3, it is known that the number of respondents is 100 respondents with the majority of respondents in this study being female, 57 respondents or 57%, and male respondents there are 43 respondents or 43% of the total respondents.

Table 4 Respondent Characteristics Based on Subdistrict

| No | Subdistrict | Total Respondent | Percentage |
|----|------------------------------|------------------|------------|
| 1 | Bandung Kulon sub-district | 31 | 31% |
| 2 | Babakan Ciparay sub-district | 6 | 6% |
| 3 | Bojongloa Kaler sub-district | 10 | 10% |
| 4 | Bojongloa Kidul sub-district | 26 | 26% |
| 5 | Astana Anyar sub-distri | 27 | 27% |
| | Total | 100 | 100% |

Based on table 4, it shows that this study is dominated by respondents who live in the Bandung Kulon sub-district area with 31 respondents or 31%, then respondents who live in the Astana Anyar sub-district area are 27 respondents or 27%, then respondents who live in the Bojongloa Kidul sub-district area are 26 respondents or 26%, then respondents who live in the Bojongloa Kaler sub-district area are 10 respondents or 10%, and respondents who live in the Babakan Ciparay sub-district area are 6 respondents or 6% of the total respondents.

Descriptive Statistical Analysis

This test processing needs to be carried out in order to see the general data description such as the Mean, Max, Min, and standard deviation values of its own, namely Tax Knowledge, Tax Sanctions, Tax Service Quality, and PBB Revenue, namely:

Table 5 Descriptive Statistical Analysis Results

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| X1 | 100 | 13 | 25 | 21.76 | 2.370 |
| X2 | 100 | 13 | 25 | 21.65 | 2.350 |
| X3 | 100 | 10 | 20 | 18.20 | 2.010 |
| Y | 100 | 15 | 25 | 21.26 | 2.729 |
| Valid N (listwise) | 100 | | | | |

Validity Test

The Pearson Product Moment correlation test can be used as a tool to test it. The number of samples in this study is 100 samples with R table is $df = n - x$, then $df = 100 - 2 = 98$ so that the R table in this study is 0.196. The test results that have been carried out are:

Table 6 Tax Knowledge Validity Test Results (X1)

| Statement | R Calculated | R Table | Description |
|-----------|--------------|---------|-------------|
| X1.1 | 0,630 | 0,196 | VALID |
| X1.2 | 0,694 | 0,196 | VALID |
| X1.3 | 0,697 | 0,196 | VALID |
| X1.4 | 0,814 | 0,196 | VALID |
| X1.5 | 0,813 | 0,196 | VALID |

Table 7 Tax Sanction Validity Test Results (X2)

| Statement | R Calculated | R Table | Description |
|-----------|--------------|---------|-------------|
| X2.1 | 0,751 | 0,196 | VALID |
| X2.2 | 0,661 | 0,196 | VALID |
| X2.3 | 0,660 | 0,196 | VALID |
| X2.4 | 0,736 | 0,196 | VALID |
| X2.5 | 0,752 | 0,196 | VALID |

Table 8 Service Quality Validity Test Results (X3)

| Statement | R Calculated | R Table | Description |
|-----------|--------------|---------|-------------|
| X3.1 | 0,722 | 0,196 | VALID |
| X3.2 | 0,749 | 0,196 | VALID |
| X3.3 | 0,779 | 0,196 | VALID |
| X3.4 | 0,862 | 0,196 | VALID |

Table 9 Validity Test Results of Land and Building Tax Revenue (Y)

| Statement | R Calculated | R Table | Description |
|-----------|--------------|---------|-------------|
| Y.1 | 0,662 | 0,196 | VALID |
| Y.2 | 0,648 | 0,196 | VALID |
| Y.3 | 0,665 | 0,196 | VALID |
| Y.4 | 0,747 | 0,196 | VALID |
| Y.5 | 0,717 | 0,196 | VALID |

Realibility Test

Statistical tests using the Cronbach Alpha method were used to assess reliability. If the Cronbach Alpha value exceeds 0.7, the data is reliable. The findings of the reliability test conducted are:

Table 10 Tax Knowledge Reliability Test Results (X1)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .776 | 5 |

Table 11 Reliability Test Results Tax Sanctions (X2)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .752 | 5 |

Table 12 Service Quality Reliability Test Results (X3)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .782 | 4 |

Table 13 Reliability Test Results of Land and Building Tax Revenue (Y)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .706 | 5 |

Normality Test

This processing is carried out using the K-S Test, where the sig value. > 0.05 then the data is normal. The calculation of this test is:

Table 14 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardize d Residual |
|-------------------------------------|----------------|-----------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.46091323 |
| Most Extreme Differences | Absolute | .075 |
| | Positive | .052 |
| | Negative | -.075 |
| Test Statistic | | .075 |
| Asymp. Sig. (2-tailed) ^c | | .181 |
| Monte Carlo Sig. (2- Sig. | | .175 |

| | | | |
|----------------------|-------------------------|-------------|------|
| tailed) ^d | 99% Confidence Interval | Lower Bound | .165 |
| | | Upper Bound | .184 |

The findings of the normality test in table 14 show that the significance of the variables obtained is 0.75 which is more than 0.05. This indicates that the data observed in this study is significant. A data is considered significant when its significance value exceeds 0.05.

Multicollinearity Test

Table 15 Multicollinearity Test Result

| Model | Coefficients ^a | | | | | | | |
|-------|-----------------------------|------------|---------------------------|------|-------|-------------------------|------|-------|
| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | | |
| | B | Std. Error | Beta | | | Tolerance | VIF | |
| 1 | (Constant) | 8.365 | 3.029 | | 2.762 | .007 | | |
| | Tax Knowledge | .268 | .128 | .233 | 2.098 | .039 | .688 | 1.454 |
| | Tax Sanctions | .284 | .128 | .244 | 2.214 | .029 | .696 | 1.437 |
| | Service Quality | .051 | .133 | .037 | .381 | .704 | .886 | 1.129 |

Based on the multicollinearity test findings in table 15, it shows that Tax Knowledge (X1) gets a VIF value of 1.454 < 10, Tax Sanctions (X2) gets a VIF value of 1.437 < 10, and Service Quality (X3) is 1.129 < 10. So, the conclusion is that in this study no multicollinearity was found, which means there is no significant correlation between the independent variables.

Heteroscedasticity Test

This test is used to ensure that there is a difference in variance from residuals between one observation and another in a regression model. The quality of the regression model is thought to be good if there is no significant sign of heteroscedasticity (Ghozali, 2018) This test adopts the Glejser Test method, with the criterion that there is no significant heteroscedasticity if the significance value is > 0.05. The following are the findings of the heteroscedasticity test.

Table 16 Heteroscedasticity Test Results

| Model | Coefficients ^a | | | | | |
|-------|-----------------------------|------------|---------------------------|------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
| | B | Std. Error | Beta | | | |
| 1 | (Constant) | 8.365 | 3.029 | | 2.762 | .007 |
| | Pengetahuan Pajak | .268 | .128 | .233 | 2.098 | .039 |
| | Sanksi Pajak | .284 | .128 | .244 | 2.214 | .029 |
| | Kualitas Pelayanan | .051 | .133 | .037 | .381 | .704 |

Based on the processing findings with the heteroscedasticity test in table 4.14, it shows that Tax Knowledge has a significant value of 0.39 > 0.05, Tax Sanctions have a sig value. 0.29 > 0.05, and Service Quality has a significant value of 0.704 > 0.05. So it is concluded that the data in this study when considered from the regression model is said to be good and there is no heteroscedasticity.

Multiple Regression Analysis

Multiple linear regression analysis can detail variations in variables and test the relationship between Tax Knowledge (X1), Tax Sanctions (X2), and Service Quality (X3), all of which are independent variables. The output of multiple linear regression analysis is:

Table 17 Multiple Linear Regression Analysis Results Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.365 | 3.029 | | 2.762 | .007 |
| | Tax Knowledge | .268 | .128 | .233 | 2.098 | .039 |
| | Tax Sanctions | .284 | .128 | .244 | 2.214 | .029 |
| | Service Quality | .051 | .133 | .037 | .381 | .704 |

Based on table 17, it shows that in this analysis a constant value (constant) of 8.365 is obtained with a regression coefficient value (β) for Tax Knowledge (X1) of 0.268, Tax Sanctions (X2) of 0.284, and for service quality (X3) of 0.051. That way, the multiple linear regression equation is obtained, namely:

$$Y = a + \beta_1PP + \beta_2KP + \beta_3SP + e$$

$$Y = 8.365 + 0,268X_1 + 0,284X_2 + 0,051X_3 + e$$

By using the multiple linear regression equation, we can analyze the effect of 2 independent variables on the dependent variable, namely:

1. If the independent variable, which is tax knowledge (X1), tax sanctions (X2), and service quality (X3), is 0, then the dependent variable, which is PBB revenue (Y), will have a value of 8,365, which is considered to have a positive value. Therefore, there is a positive relationship between tax sanctions and service quality on PBB revenue.
2. The regression coefficient for tax knowledge (X1) is 0.268, which indicates that every one unit increase in tax knowledge (X1), assuming that the other independent variables remain constant, will result in an increase of 0.268 in PBB revenue (Y). With this positive regression coefficient, it can be concluded that there is a positive relationship between tax knowledge, tax sanctions, and tax service quality with PBB revenue.
3. The regression coefficient for tax sanctions (X2) is 0.284, which indicates that every one unit increase in tax sanctions (X2), assuming that the other independent variables remain constant, will result in an increase of 0.284 in land and building tax revenue (Y). With this positive regression coefficient, it can be concluded that there is a positive relationship between tax knowledge, tax sanctions, and tax service quality with PBB revenue.
4. The regression coefficient for service quality (X3) is 0.051, which indicates that every one unit increase in service quality (X3), assuming that the other independent variables remain constant, will result in an increase of 0.051 in PBB revenue (Y). With this positive regression coefficient, it can be concluded that there is a positive relationship between tax knowledge, tax sanctions, and tax service quality with PBB revenue.

Determination Coefficient Test

Table 18 Test Result of the Coefficient of Determination

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .432 ^a | .187 | .161 | 2.499 |

According to table 18, it is concluded that the Adjusted R Square value is 0.161 or 16.1%. This means that the independent variables consisting of Tax Knowledge, Tax Sanctions, and Tax Quality in explaining the dependent variable, namely PBB revenue, are only able to explain 16.1%, while the remaining 83.9% is the amount of influence contribution given by other variables that are not examined.

Statistical Test F

Table 19 Statistical Test F Result

| | | ANOVA ^a | | | | |
|-------|------------|--------------------|----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 137.687 | 3 | 45.896 | 7.349 | .001 ^b |
| | Residual | 599.553 | 96 | 6.245 | | |
| | Total | 737.240 | 99 | | | |

From the table it can be seen that the significance value of influencing tax knowledge, tax sanctions, and service quality on PBB revenue is $0.001 < 0.05$ and F count is $7.349 > F$ table 3.09. This means that there is a significant influence of tax knowledge, tax sanctions, and service quality on PBB revenue.

Statistical Test t

Table 20 Statistical Test t Result

| | | Coefficients ^a | | | | |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 8.365 | 3.029 | | 2.762 | .007 |
| | Tax Knowledge | .268 | .128 | .233 | 2.098 | .039 |
| | Tax Sanction | .284 | .128 | .244 | 2.214 | .029 |
| | Service Quality | .261 | .128 | .231 | 2.091 | .034 |

Based on Table 4.18, tax knowledge shows a calculated t value of 2.098, while the t table value is 1.984, the significance level is 0.03. This indicates that t count exceeds t table and sig. $< 0,05$. It is concluded that tax knowledge has an influence on PBB revenue. A high level of tax knowledge tends to increase PBB revenue. Therefore, H1 can be accepted.

The tax sanction variable shows the t value of 2.214, while the t table value is 1.984, with a sig level. 0,02. This indicates that the t count exceeds the t table and sig. $< 0,05$. It is concluded that tax sanctions have an influence on PBB revenue. A high level of tax sanctions tends to increase PBB revenue. Therefore, H2 can be accepted.

The service quality variable shows the t value of 2.091, while the t table value is 1.984, with a sig level. 0,03. This indicates that t count exceeds t table and sig. $< 0,05$. It is concluded that service quality has an influence on PBB revenue. A high level of service quality tends to increase PBB revenue. Therefore, H3 can be accepted.

Interpretation of Result

The Effect of Tax Knowledge on Land and Building Tax Revenue at UPTD PPD BAPENDA South Bandung Region.

Tax knowledge has a significant positive effect on PBB revenue. Characterized by t count exceeding t table worth $2.098 > 1.9847$ and sig. $0,03 < 0,05$. PBB knowledge consists of an understanding of the regulations, roles, and systems of the PBB. The high understanding of taxpayers encourages motivation to fulfill tax obligations.

In recapitulating the research data, respondents on average gave very agree answers related to tax knowledge statements such as procedures for paying PBB, tax maturity, functions, and benefits. Adequate tax knowledge encourages an increase in taxpayer compliance, so that individuals voluntarily carry out their tax obligations.

Based on attribution theory, taxation knowledge includes the internal causes of individuals in determining attitudes. Taxpayers will be motivated to comply with their tax obligations if they

understand taxation well. Tax knowledge as a normative commitment through personal morality in compliance theory, encourages taxpayers to comply with regulations because they consider tax regulations to be mandatory.

The findings of this research study support the findings revealed by Asrinandi and Diantimala (2018), Ali and Choiruddin (2021), and Khoerullah, et al. (2022), proving that understanding of taxes has a significant impact on WP compliance. The research confirms the importance of understanding the basic concepts of tax, which can be expanded through social interaction in the community, either through direct socialization by tax officials or through advertising media.

The Effect of Tax Sanctions on Land and Building Tax Revenue at UPTD PPD BAPENDA South Bandung Region.

Tax sanctions have a significant positive effect on PBB revenue. The analysis shows t count $2.214 > t$ table 1.984 , while the significance is $0.02 < 0.05$.

This study is the same as the affirmation (Mardiasmo, 2018) that tax sanctions are a guarantee that the provisions of tax norms will be obeyed. Simply put, tax sanctions are a preventive tool that ensures that taxpayers do not violate tax norms. In essence, the purpose of tax sanctions is to ensure WP compliance with its tax obligations so as to increase PBB revenue.

The findings of this study are the same as those carried out (Warliana & Arifin, 2016) showing that there is a significant influence between tax sanctions on PBB revenue. The findings of this study are the same as the research conducted (Prabowo et al., 2019) proving that there is a significant influence between tax sanctions on tax revenue.

The Effect of Service Quality on Land and Building Tax Revenue at UPTD PPD BAPENDA South Bandung Region.

The quality of tax services has a positive significant effect on PBB revenue. The calculated t value is $2.381 > t$ table 1.9384 , while the significance shows $0.03 < 0.05$. In the context of government services, such as tax officers in the collection of PBB, taxpayers will be more likely to fulfill their tax obligations if they feel comfortable and get the best service from the government.

In attribution theory, service quality is an external cause that determines a person's compliance with tax obligations. The quality of service provided by tax officers to taxpayers in fulfilling their obligations is the cause of the external cause.

According to Devano and Rahayu (2016), the quality of services carried out by the tax service office aims to meet the needs of taxpayers in accordance with statutory regulations, with the hope of increasing taxpayer satisfaction and ultimately increasing their compliance, which in turn can affect tax revenue with more taxpayers fulfilling their obligations.

Research conducted by Nafiah Zumrotun and Warno (2018) supports the idea that taxpayer satisfaction with tax services can be a driving force for them to comply in fulfilling their tax obligations. As a result, the increase in compliance has the potential to increase the overall amount of tax revenue.

CONCLUSIONS

Summary

The conclusion that can be drawn after analyzing and interpreting the data is that tax knowledge, tax sanctions, and service quality have a positive influence on PBB revenue at UPTD PPD BAPENDA South Bandung Region.

Limitations

The author realizes that there are limitations in carrying out the research. The limitations of this research are:

1. When collecting data, sometimes information from respondents does not reflect their true views. This is due to variations in the assumptions and understanding of each respondent.
2. The Adjusted R Square value is still relatively low at 16.1%. The small sample of research used, this study uses samples from 2020 to 2022.

Suggestion

From the findings of this study, the researcher intends to submit recommendations that can be considered by various related parties as a basis for decisions. The suggestions given are as follows:

1. UPTD PPD Bapenda South Bandung Region is expected to optimize existing policies or issue new policies that are more stringent in terms of collection and enforcement of sanctions, with the aim of reducing violations of the rules from taxpayers. Therefore, it is necessary to increase the socialization of taxation to taxpayers. In addition, to increase PBB revenue, efforts can be made by improving service quality. Tax officers can also educate taxpayers regarding the possibility of online PBB payments through e-commerce platforms or QRIS, so that the tax service process can be faster and more efficient.
2. For future researchers interested in this topic, it is recommended to increase the sample size and add other variables that may affect PBB revenue.

REFERENCES

- Ali, M., & Choiruddin, A. L. (2021). Factors Affecting Taxpayer Compliance (Survey on Entrepreneurs who are Bukalapak Partners in West Java). *Turkish Journal of Computer and Mathematics Education*, 12(8), 407–413.
- Devano, S., & Rahayu, S. K. (1919). *Perpajakan: Konsep, teori, dan isu*.
- Diana, S., Syahril, A., Anggreni, D., & Wari, F. E. (2023). Analisis Faktor-Faktor yang Mempengaruhi Kualitas Pelayanan terhadap Kepuasan Pasien. *Journal of Telenursing (JOTING)*, 5(2), 3266–3272. <https://doi.org/10.31539/joting.v5i2.7710>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23 (8th ed.)*. Badan Penerbit UNDIP.
- Juwita, J. (2020). *Pengaruh Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Wajib Pajak Kendaraan Bermotor di Kantor Bersama Samsat Jakarta Timur)* (Doctoral dissertation, Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta).
- Kusuma Wati, B. F. (2016). Pengaruh Pemeriksaan Pajak, Penagihan Pajak, Norma Moral Dan Kebijakan Sunset Policy terhadap Peningkatan Penerimaan Pajak (Studi Empiris Pada Wajib Pajak Orang Pribadi di KPP Pratama Sleman). *Research Repository UMY*, 1–23.
- Khoerulloh, M. P., Anzanah, F. A., Nurhayati, Wulandari, R. B., Ramdani, M., & Mariana, C. (2022). Factors Affecting E-Commerce Merchant Taxpayer's Compliance In Indonesia. *Webology*, 19(2), 7831-7839.
- Kotler, Philip Keller. 2019. *Manajemen Pemasaran, Jilid 2 Edisi ke 13*. Jakarta: Erlangga
- Lestari, M. A., & Hadi, D. A. (2022). Pengaruh Sanksi Perpajakan, Kesadaran, dan Kualitas Pelayan Pajak terhadap Penerimaan Pajak Bumi dan Bangun. *Owner*, 6(4), 4092–4107. <https://doi.org/10.33395/owner.v6i4.1066>
- Mardiasmo (2018) *Perpajakan (Edisi Revisi)*, Penerbit Andi Yogyakarta.
- Nafiah, Z. ., & Warno, W. . (2018). Pengaruh Sanksi Pajak, Kesadaran Wajib Pajak, Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Study Kasus Pada Kecamatan Candisari Kota Semarang Tahun 2016). *Jurnal Stie Semarang*, 10(1), 86–105. <https://doi.org/10.33747/stiesmg.v10i1.88>

- Prabowo, D., Harimurti, F., & Sunarti, S. (2020). Pengaruh Sanksi Perpajakan, Pemeriksaan Pajak, Kepatuhan Wajib Pajak Dan Kesadaran Wajib Pajak Terhadap Penerimaan Pajak Penghasilan (Studi Kasus di Kantor Pelayanan Pajak Pratama Sukoharjo). *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 16(2), 188-199.
- Purnamasari, A., Pratiwi, U., & Sukirman, S. (2018). Pengaruh Pemahaman, Sanksi Perpajakan, Tingkat Kepercayaan Pada Pemerintah dan Hukum, serta Nasionalisme Terhadap 22 Kepatuhan Wajib Pajak Dalam Membayar PBB-P2 (Studi Pada Wajib Pajak PBB-P2 di Kota Banjar). *Jurnal Akuntansi Dan Auditing*, 14(1), 22. <https://doi.org/10.14710/jaa.v14i1.18221>
- Saputri, A. M., & Khoiriawati, N. (2021). Pengaruh Pengetahuan Pajak, Sikap, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *SOSEBI: Jurnal Penelitian Mahasiswa Ilmu Sosial, Ekonomi, Dan Bisnis Islam*, 1(1), 14–23. <https://doi.org/10.21274/sosebi.v1i1.4917>
- Tjipto, F., & Gregorius, C. (2016). *Service, quality and satisfaction*. Yogyakarta: Andi.